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Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 130 appears in the report of the Committee contained in document A/64/596.

2. The Fifth Committee resumed its consideration of the item at its 25th and 27th meetings, on 5 and 19 March 2010. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/64/SR.25 and 27).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640);

(b) Report of the Advisory Committee on Administrative and Budgetary Questions (A/64/683 and Corr.1);

(c) Report of the Office of Internal Oversight Services on review of the practice of the Secretariat regarding the sharing of information contained in reports of consultants on management-related issues (A/64/587).

II. Consideration of draft resolution A/C.5/64/L.34

4. At its 27th meeting, on 19 March, the Committee had before it a draft resolution entitled "Towards an accountability system in the United Nations

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Secretariat" (A/C.5/64/L.34), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Argentina.

5. At the same meeting, the Committee adopted draft resolution A/C.5/64/L.34 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Towards an accountability system in the United Nations Secretariat

The General Assembly,

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006, its resolution 60/283 of 7 July 2006, its resolution 61/245 of 22 December 2006, and its resolution 63/276 of 7 April 2009,

Recalling also its resolutions 55/231 of 23 December 2000, 56/253 of 24 December 2001, 57/290 B of 18 June 2003 and 59/296 of 22 June 2005 and paragraph 2 of its resolution 60/257 of 8 May 2006,

Reaffirming its commitment to strengthening accountability in the Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Stressing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at the highest level of the Secretariat,

Aware of the significant flaws in terms of internal monitoring, inspection and accountability regarding, for example, the management of the United Nations oil-for-food programme,

Noting that since its sixtieth session, the General Assembly has included in its agenda the item entitled "Follow-up to the recommendations on administrative management and internal oversight of the Independent Inquiry Committee into the United Nations Oil-for-Food Programme",

Noting also that the absence of a comprehensive accountability system at the United Nations could lead to mismanagement, waste and risks in the Organization,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Having considered the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat",[1] the related report of the Advisory Committee on Administrative and Budgetary Questions[2] and the report of the Office of Internal Oversight Services on review of the practice of the Secretariat regarding the sharing of information contained in reports of consultants on management-related issues,[3]

1. *Takes note* of the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat";[1]

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[1] A/64/640.

[2] A/64/683 and Corr.1.

[3] A/64/587.

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

3. *Reaffirms* its role with regard to the structure of the Secretariat, and stresses that proposals to amend the overall departmental structure, as well as the format of the programme budget and the biennial programme plan, are subject to its review and prior approval;

4. *Requests* the Joint Inspection Unit to submit to the General Assembly, for consideration at the main part of its sixty-seventh session, a comparative analysis report on various accountability frameworks in the United Nations system;

5. *Reaffirms* its commitment to strengthening accountability in the Secretariat and the accountability of the Secretary-General to Member States and the achievement of results, and urges the Secretary-General to further strengthen consultation with the oversight bodies with a view to ensuring accountability in the Secretariat;

6. *Stresses* the importance of promoting a culture of accountability, results-based management, enterprise risk management and internal controls at all levels in the Secretariat through the continued leadership and commitment of senior managers, and requests the Secretary-General to take appropriate measures to this end, including, inter alia, training of relevant staff;

7. *Also stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the Regulations and Rules;

A. Definition of accountability and roles and responsibilities

8. *Decides* that the definition of accountability shall be:

Accountability is the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception.

Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.

9. *Requests* the Secretary-General to continue to draw on lessons learned, experience and expertise from the United Nations programmes and funds and other United Nations entities when developing the accountability system of the United Nations Secretariat;

B. Performance reporting

10. *Recalls* paragraph 9 (b) of its resolution 63/276 and section II.B of the report of the Advisory Committee on Administrative and Budgetary Questions[2] and requests the Secretary-General, in future budget performance reports, to make efforts to provide a greater degree of analysis of data on the utilization of resources and to include subsequent trends over past budget periods in order to make the performance reports a more useful accountability and monitoring tool for Member States;

11. *Recalls* paragraph 25 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to identify appropriate methods and tools to portray the efficiency with which the Secretariat undertakes its work;

C. Implementation of the recommendations of oversight bodies

12. *Emphasizes* the importance of the full and timely implementation of the recommendations of oversight bodies, and stresses, in this regard, the role of the Management Committee for monitoring and ensuring that accepted recommendations are followed up and implemented in a timely manner, and the need for transparency in the work of the Committee;

D. Personal and institutional accountability

13. *Emphasizes* the importance of establishing and fully implementing real, effective and efficient mechanisms that foster institutional and personal accountability at all levels;

14. *Recalls* section I, paragraph 4, of its resolution 63/250 and requests the Secretary-General to analyse the impact of his proposed human resources management reform measures on personal accountability;

15. *Requests* the Secretary-General to propose concrete and comprehensive measures to strengthen personal accountability at all levels within the Secretariat, based on the definition of accountability as outlined in paragraph 8 above; and its link with institutional accountability towards Member States on the results achieved and resources used;

16. *Also requests* the Secretary-General to further improve the managers' evaluation system, and to clearly identify the critical linkages between institutional and personal accountability through the senior managers' compacts, and the performance appraisal system of all staff below the level of Assistant Secretary-General, and to establish proper accountability mechanisms for under-performance at all levels;

17. *Further requests* the Secretary-General to further develop and take appropriate measures to hold staff accountable for mismanagement and wrongful or improper decisions and to strengthen efforts to increase recovery actions by those convicted of fraud in the Organization;

18. *Notes* the measures taken by the Secretary-General to improve assessment of each senior manager's performance, and requests the Secretary-General to ensure that the weaknesses identified by the Management Performance Board are fully and appropriately addressed;

E. Selection and appointment of senior managers

19. *Recalls* the conclusion of the Advisory Committee on Administrative and Budgetary Questions in paragraph 28 of its report,[2] and in this regard requests the Joint Inspection Unit to present a report on possible measures to further enhance transparency in the selection and appointment process of senior managers at the main part of its sixty-sixth session, to be considered in conjunction with the report on the implementation of the present resolution referred to in paragraph 33 below;

F. Reform of the performance appraisal system

20. *Notes with concern* the delay in the implementation of Inspira and its impact on the Secretary-General's ability to provide a comprehensive reform effort regarding performance management, emphasizes the need for its timely implementation, and further stresses that the value added by such systems is dependent on its effective utilization by staff to achieve the intended results;

G. Delegation of authority

21. *Recalls* paragraph 36 of the report of the Advisory Committee on Administrative and Budgetary Questions,[2] and requests the Secretary-General to urgently address the continued deficiencies in the current delegation of authority system through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, the systemic reporting mechanisms on monitoring and exercise of delegated authority and actions to be taken in cases of mismanagement or abuse of authority;

H. Implementation of the results-based management framework

22. *Reaffirms* paragraphs 7, 8 and 9 of its resolution 55/231;

23. *Requests* the Secretary-General to take appropriate measures to accelerate the implementation of results-based management, taking into account paragraph 43 of the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

24. *Stresses* that results-based management will require the Organization to create a sustained focus on results, and in this regard requests the Secretary-General to take concrete measures to achieve a cultural change throughout the Organization;

25. *Notes* that the effective implementation of results-based management requires the sustained and focused engagement by senior management, and in this regard encourages the Secretary-General to assign the responsibility for the successful implementation of results-based management methodology throughout the Secretariat to a relevant member of his senior management team, and to communicate this assigned responsibility to all stakeholders as a matter of priority;

26. *Stresses* the need to focus on attaining results within approved mandates, which is ultimately the responsibility of the Secretary-General;

27. *Reaffirms* its commitment to improving the effectiveness of the operational capacity of the Secretariat by the use of results-based management;

I. Results-based management information system

28. *Requests* the Secretary-General to include in his report referred to in paragraph 33 below the results of his consultations to be undertaken with other entities that have implemented the enterprise resource planning systems to derive lessons learned regarding the contribution made by such systems to strengthening accountability, and concrete measures to strengthen managerial commitment in this regard for the better utilization of the system;

29. *Also requests* the Secretary-General to include in his report referred to in paragraph 33 below concrete measures taken to ensure managerial commitment to utilize the full potential of the enterprise resource planning project in all aspects of the Organization's performance, including strengthening individual and institutional accountability;

J. Enterprise risk management and internal control framework

30. *Emphasizes* that the risk management should be dynamic, that it is the inherent responsibility of staff at all levels in the Secretariat, and that each department is accountable for the risk assessment in the delivery of its respective mandate;

31. *Regrets* the absence of an effective and integrated internal control framework, which is a serious gap in the existing accountability system, and requests the Secretary-General to work on enhancing the current capabilities in the Secretariat responsible for risk assessment, mitigation and internal control, on the basis of the recommendations in paragraphs 49 and 50 of the report of the Advisory Committee on Administrative and Budgetary Questions[2] and annex II to the report of the Secretary-General;[1]

K. How the current and proposed accountability mechanisms in the Secretariat would have addressed the flaws in the management of the United Nations oil-for-food programme

32. *Requests* the Secretary-General, building on lessons learned as outlined in section K of his report,[1] to include in his report referred to in paragraph 33 below concrete measures to prevent potential conflict of interest in the current process governing procurement, and measures aimed at improving recovery actions;

Reporting

33. *Requests* the Secretary-General to report to the General Assembly at the main part of its sixty-sixth session on the implementation of the present resolution.